



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA

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PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 267-2023  
**MEMORANDUM**

**TO :** ALL DISTRICT and SUB-PORT COLLECTORS  
ALL CHIEFS, FORMAL ENTRY DIVISION  
AND FORMAL ENTRY DIVISION PERSONNEL

**FROM :**   
ATTY. VENER S. BAQUIRAN  
Deputy Commissioner  
Assessment and Operations Coordinating Group (AOCG)

**SUBJECT :** TARIFF COMMISSION CIRCULARS/ADVANCE RULINGS  
(TCC/AR)

**DATE :** 09 October 2023

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification related to Importation of Goods), the Tariff Commission furnished copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 29 September 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
22-653	"TEGAZYME CONCENTRATE"	3507.90.00	MFN – 3% ad valorem
23-437	"UNITED UNI-C 99%"	2936.27.00	MFN – 1% ad valorem ACFTA - Zero* RCEP – Zero*
23-616	"IRVINS™ SALTED EGG FISH SKIN"	1604.19.30	MFN – 15% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 6% ad valorem AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*
23-617	"IRVINS™ SALTED EGG POTATO CHIPS"	2005.20.91	MFN – 7% ad valorem ATIGA – Zero* AAZNFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – 7% ad valorem AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*

\*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).

*A Modernized and Credible Customs Administration That is Among the World's Best*

South Harbor, Gate 3, Port Area, Manila 1099

8527-4537, 8527-1935 | www.customs.gov.ph | boc.cares@customs.gov.ph



# BUREAU OF CUSTOMS

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TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-695	"CORN GLUTEN FEED 18% - POWDER"	2303.10.90	MFN – Zero ACFTA – Zero* RCEP – Zero*
23-701	"EUXYL® PE 9010"	3808.99.90	MFN – 3% ad valorem
23-703	"SEARUP® STILL"	2309.90.20	MFN - Zero
23-704	"FARMAXILIN 50 (AMOXICILLIN TRIHYDRATE)"	3003.10.10	MFN – 3% ad valorem
23-705	"LINCOFARM® TR"	3003.20.00	MFN – 3% ad valorem
23-706	"SPECTOMIX (SPECTINOMYCIN + LINCOMYCIN)"	3003.20.00	MFN – 3% ad valorem
23-707	"OXYVERM®"	3003.90.00	MFN – 3% ad valorem
23-708	"ROVAX®"	3004.20.91	MFN – 5% ad valorem
23-714	"SEPIFEED® PLUSX"	3824.99.99	MFN – 3% ad valorem
23-719	"PROTILAC (SKIMMED MILK POWDER REPLACER)"	2309.90.20	MFN – Zero
23-721	"L-VALINE – POWDER"	2922.49.00	MFN – 1% ad valorem ACFTA – Zero* RCEP – Zero*
23-728	"NESTLE® CERELAC® WHEAT BANANA & MILK (120 g AND 250 g)"	1901.10.99	MFN – 5% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – Zero* AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* RCEP – Zero*

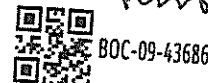
\*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

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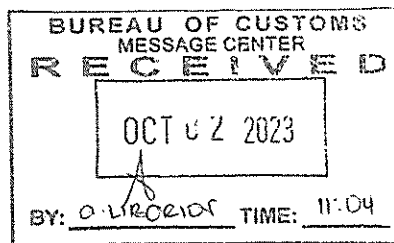


REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

TCOC Ref. No. 23-081

29 September 2023

**COMMISSIONER BIENVENIDO Y. RUBIO**  
Bureau of Customs  
G/F OCOM Building  
16th Street, South Harbor  
Gate 3 Port Area, Manila



Dear **Commissioner Rubio**:

Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of 16 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 22-653, 23-437, 23-616, 23-617, 23-695, 23-701, 23-703, 23-704, 23-705, 23-706, 23-707, 23-708, 23-714, 23-719, 23-721, and 23-728, issued by this Commission on 29 September 2023. These Advance Rulings have also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

Thank you.

Very truly yours,

*Digitally signed*  
*MariLou P. Mendoza*

**MARILOU P. MENDOZA**  
Chairperson

Encl: As stated

cc: The Secretary  
Department of Finance  
Manila

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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**  
Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3507.90.00 MFN - 3% ad valorem		22-653
		<b>3</b>	<b>DATE ISSUED</b>
			29 September 2023

**4 DESCRIPTION OF GOOD**

**“TEGAZYME CONCENTRATE”**

Based on the product specifications, manufacturing process flowchart, certificate of analysis, Certificate of Product Registration from the Bureau of Animal Industry (BAI), and product label submitted, subject article is an enzyme premix with a high content of pentosanase (endo-1,4-beta-xylanase), derived from *Trichoderma Citrinoviride Bisset* (fungi strain). It has a wheat meal carrier and is in the form of a light-brown, dust-free, and free-flowing powder. Packed in 20-kg multi-ply paper bags with polyethylene (PE) inner liners, subject article is added to poultry and swine feeds at a rate of 70 to 100 grams per ton of animal feeds.

**5 REASONS FOR CLASSIFICATION**

Heading 35.07 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, prepared enzymes not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that enzymes are organic substances produced by living cells; they have the property of causing and regulating specific chemical reactions inside or outside living cells, without themselves undergoing any change in their chemical structure. Enzymes may be referred to according to, among others, their biological activity as amylases, lipases, proteases, etc. This heading includes enzymatic concentrates. These concentrates are generally obtained from either aqueous or solvent extracts of animal organs, of plants, of micro-organisms or of culture-broths (the latter derived from bacteria, moulds, etc.). These products, which may contain several enzymes in various proportions, can be standardised or stabilised. It should be noted that certain standardising or stabilising agents may already exist in the concentrates in variable quantities, deriving either from the fermentation liquor or from the clarifying or precipitating processes. The concentrates can be obtained, for example, in powder form by precipitation or freeze-drying or in granular form by using granulating agents or inert supports or carriers.

In view thereof, subject article is classified under AHTN 2022 subheading 3507.90.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

*Handwritten Signature*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

*Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.*



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REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

### ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2936.27.00 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero		23-437
		<b>3</b>	<b>DATE ISSUED</b>
			29 September 2023

**4** | **DESCRIPTION OF GOOD**

**“UNITED UNI-C 99%”**

Based on the finished product specifications, Certificate of Product Registration from the Bureau of Animal Industry (BAI), product label, and photograph of the packaging submitted, subject article is pure feed-grade ascorbic acid in the form of a white to almost-white crystalline powder. Packed in 10-kg, 15-kg, 20-kg, and 25-kg cartons, subject article is administered by adding to swine and poultry feeds at a rate of 100 to 150 mg per 1 kg of finished feeds, for the prevention of ascorbic acid deficiency in animals and to aid in the synthesis of collagen (wound healing) and blood clotting.

**5** | **REASONS FOR CLASSIFICATION**

Note 1 (a) to Chapter 29 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that except where the context otherwise requires, the headings of this Chapter apply only to separate chemically defined organic compounds, whether or not containing impurities.

Heading 29.36 of the AHTN 2022 covers provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the products of this heading may be stabilised for the purposes of preservation or transport, by coating with appropriate substance (e.g., gelatin, waxes or fats), whether or not plasticised, among others, provided that the quantity added or the processing in no case exceeds that necessary for their preservation or transport and that the addition or processing does not alter the character of the basic product and render it particularly suitable for specific use rather than for general use.

Furthermore, the products of this heading includes vitamin C and derivatives thereof used primarily as vitamins. Vitamin C is the anti-scorbutic vitamin, and increases resistance to infections. It is soluble in water. It includes vitamin C (L- or DL-ascorbic acid (INN)). Ascorbic acid is contained in many foodstuffs of vegetable (fruit and green vegetables, potatoes, etc.) or animal (liver, spleen, adrenal glands, brains, milk, etc.) origin; it can be extracted from lemon juice, green and red peppers, green aniseed leaves, and from residual liquors from the treatment of agave fibres. Nowadays, it is obtained almost exclusively by synthesis. It is a white crystalline powder, fairly stable in dry air, and acts as a strong reducing agent.

2	TCC (AR) NO.
	23-437

In view thereof, subject article is classified under AHTN 2022 subheading 2936.27.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

*MariLou P. Mendoza* Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

*Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.*




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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<p><b>1   AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b></p> <p style="text-align: center;"><b>AHTN 1604.19.30</b></p> <p>MFN - 15% ad valorem      ATIGA - Zero  AANZFTA - Zero              ACFTA - Zero  AHKFTA - 6% ad valorem    AIFTA - Zero  AJCEPA - Zero                AKFTA - Zero  RCEP - Zero</p>	<p><b>2   TCC (AR) NO.</b></p> <p style="text-align: center;">23-616</p> <p><b>3   DATE ISSUED</b></p> <p style="text-align: center;">29 September 2023</p>
<p><b>4   DESCRIPTION OF GOOD</b></p> <p style="text-align: center;"><b>“IRVINS™ SALTED EGG FISH SKIN”</b></p> <p>Based on the product specifications, product composition, manufacturing process flowchart, product label, and sample submitted, subject article is a crispy fish skin preparation consisting of more than 50% (by weight) seasoned fish skin, with salted egg yolk, seasoning powder, buttery spread, curry leaves, and bird's eye chili. It is produced by mixing all ingredients, followed by oven drying, cooling and sorting, and packing. Subject article is packed in 50-g, 80-g, 95-g, 105-g, 210-g, 230-g, and 300-g aluminium stand-up pouches; and in 30-g aluminium pillow pouches.</p> 	
<p><b>5   REASONS FOR CLASSIFICATION</b></p> <p>Note 2 to Chapter 16 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that food preparations fall in this Chapter provided that they contain more than 20% by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 19.02 or to the preparations of heading 21.03 or 21.04.</p> <p>Heading 16.04 of the AHTN 2022 covers, among others, prepared or preserved fish. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, fish, and their parts, prepared or preserved by other processes not provided for in headings 03.02 to 03.05, e.g., fish fillets merely covered with batter or bread crumbs, prepared milt and livers, finely homogenised fish and pasteurised or sterilised fish. All these products remain classified in the heading whether or not put up in airtight containers.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1604.19.30, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:</p>	

2	TCC (AR) NO.
	23-616

Free Trade Agreement	Applicable Rates of Duty (%, ad valorem)	Proof of Origin
ASEAN Trade in Goods Agreement (ATIGA)	0	Certificate of Origin (CO) Form D, Electronic Certificate of Origin (e-Form D), or Origin Declaration by Approved Exporter
ASEAN-Australia-New Zealand Free Trade Area (AANZFTA)	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	0	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	6	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	0	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	0	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	0	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

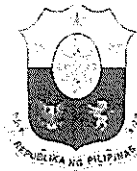
FOR THE COMMISSION

*MariLou P. Mendoza*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

*Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.*





REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

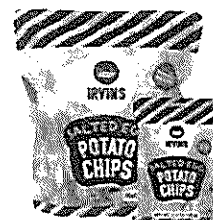
Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 2005.20.91</b>		<b>23-617</b>
	MFN - 7% ad valorem      ATIGA - Zero AANZFTA - Zero            ACFTA - Zero AHKFTA - Zero              AIFTA - 7% ad valorem AJCEPA - Zero               AKFTA - Zero RCEP - Zero	<b>3</b>	<b>DATE ISSUED</b>
			<b>29 September 2023</b>

**4 DESCRIPTION OF GOOD**

**“IRVINS™ SALTED EGG POTATO CHIPS”**

Based on the product specifications, manufacturing process flowchart, product label, and sample submitted, subject article is fried potato chips seasoned with salted egg yolk, seasoning powder, buttery spread, curry leaves, and bird's eye chili. Subject article is packed in 50-g, 80-g, 95-g, 105-g, 210-g, 230-g, and 300-g aluminium stand-up pouches; and in 30-g aluminium pillow pouches.



**5 REASONS FOR CLASSIFICATION**

Note 3 to Chapter 20 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that headings 20.01, 20.04 and 20.05 cover, as the case may be, only those products of Chapter 7 or of heading 11.05 or 11.06 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than those referred to in Note 1 (a).

Heading 20.05 of the AHTN 2022 covers other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06. The pertinent Harmonized System (HS) Explanatory Notes (EN) state these products, whole, in pieces or crushed, may be preserved in water, in tomato sauce or with other ingredients ready for immediate consumption. They may also be homogenised or mixed together (salads).

In view thereof, subject article is classified under AHTN 2022 subheading 2005.20.91, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:




2	TCC (AR) NO.
23-617	

<i>Free Trade Agreement</i>	<i>Applicable Rates of Duty (%, ad valorem)</i>	<i>Proof of Origin</i>
ASEAN Trade in Goods Agreement (ATIGA)	0	Certificate of Origin (CO) Form D, Electronic Certificate of Origin (e-Form D), or Origin Declaration by Approved Exporter
ASEAN-Australia-New Zealand Free Trade Area (AANZFTA)	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	0	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	0	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	7	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	0	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	0	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

*Digitally signed*  


**MARILOU P. MENDOZA**  
 Chairperson

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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<p><b>1   AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b></p> <p style="text-align: center;">AHTN 3808.99.90 MFN - 3% ad valorem</p>	<p><b>2   TCC (AR) NO.</b></p> <p style="text-align: center;">23-701</p> <p><b>3   DATE ISSUED</b></p> <p style="text-align: center;">29 September 2023</p>
<p><b>4   DESCRIPTION OF GOOD</b></p> <p style="text-align: center;"><b>"EUXYL® PE 9010"</b></p> <p>Based on the chemical composition of ingredients, safety data sheet, manufacturing process flowchart, product brochure, and packaging information submitted, subject article is an antimicrobial cosmetic preservative in the form of a colorless liquid composed of 2-phenoxyethanol and ethylhexylglycerin. It has a broad-spectrum antimicrobial activity effective against bacteria, yeast, and molds. Packed in 100-mL packaging and in 200-kg drums, subject article is used for the preservation of cosmetics and toiletries such as creams, lotions, serums, shampoos, body wash, and wet wipes.</p>	
<p><b>5   REASONS FOR CLASSIFICATION</b></p> <p>Heading 38.08 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a range of products (other than those having the character of medicaments, including veterinary medicaments - heading 30.03 or 30.04) intended to destroy pathogenic germs, insects (mosquitoes, moths, Colorado beetles, cockroaches, etc.), mosses and moulds, weeds, rodents, wild birds, etc. Products intended to repel pests or used for disinfecting seeds are also classified here.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3808.99.90, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION <i>Digitally signed</i> <i>MariLou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>	





REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**  
Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2309.90.20 MFN - Zero		23-703
		<b>3</b>	<b>DATE ISSUED</b>
			29 September 2023

**4 DESCRIPTION OF GOOD**

**"SEARUP® STILL"**

Based on the brochure, product specifications, Certificate of Product Registration from the Bureau of Animal Industry (BAI), production process flowchart, formulation, analysis report, and product label submitted, subject article is a solution for animal drinking water. It is composed of algae extract; polyoxyethylene (20) sorbitan monooleate; vitamins A, B<sub>1</sub>, B<sub>6</sub>, D<sub>3</sub>, and E; fatty acid esterified with glycerol (MCT); L-lysine monohydrochloride; and niacinamide, among others. It is used as a complementary feed for animals to improve their immune system during convalescence and risk periods, and during the reproductive phase, and to redress imbalances and possible deficiencies in animal diet. Packed in 1-L and 5-L cans, subject article is added at a dosage of 0.5 to 1 mL per liter of animal drinking water or per 10 kg of live animal weight, per day.

**5 REASONS FOR CLASSIFICATION**

Heading 23.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers sweetened forage and prepared animal feeding stuffs consisting of a mixture of several nutrients designed, among others, to achieve a suitable daily diet by supplementing the basic farm-produced feed with organic or inorganic substances (supplementary feed). Farm-produced feed is usually rather low in proteins, minerals or vitamins. The preparations devised to compensate for these deficiencies, so as to ensure a well-balanced animal diet, consist of proteins, minerals or vitamins plus additional-energy feeds (carbohydrates) which serve as a carrier for the other ingredients.

In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero.

This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

*Marilou P. Mendoza*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

*Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.*





REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**  
Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3003.10.10 MFN - 3% ad valorem		23-704
		<b>3</b>	<b>DATE ISSUED</b>
			29 September 2023

**4 DESCRIPTION OF GOOD**

**"FARMAXILIN 50 (AMOXICILLIN TRIHYDRATE)"**

Based on the technical specifications of finished product, certificate of analysis, Certificate of Product Registration from the Food and Drug Administration (FDA), product brochure, unit dose and batch formulation, manufacturing process, and product label submitted, subject article is a white to slightly-yellowish antibacterial/anti-infective feed premix powder containing 50 g amoxicillin (as amoxicillin trihydrate) per 100 g of feed premix. It is indicated for the treatment of diseases in poultry and swine caused by *Salmonella typhimurium*, *Salmonella enteritidis*, *Pasteurella multocida*, *Streptococcus pyogenes*, and *Staphylococcus aureus*, among others. Packed in 20-kg polyethylene bags, subject article is to be diluted in drinking water and mixed in feeds at a dosage of 20 mg amoxicillin per kilogram of animal body weight per day, for five to seven consecutive days.

**5 REASONS FOR CLASSIFICATION**

Heading 30.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicinal preparations for use in the internal or external treatment or prevention of human or animal ailments. These preparations are obtained by mixing together two or more substances. The heading includes preparations containing a single pharmaceutical substance together with an excipient, sweetening agent, agglomerating agent, support, etc.

In view thereof, subject article is classified under AHTN 2022 subheading 3003.10.10, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

*Handwritten signature of Marilou P. Mendoza*

**MARILOU P. MENDOZA**  
Chairperson

*Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.*





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3003.20.00 MFN - 3% ad valorem		23-705
		3	DATE ISSUED
			29 September 2023

4 | DESCRIPTION OF GOOD

"LINCOFARM® TR"

Based on the product specifications, certificate of analysis, Certificate of Product Registration from the Food and Drug Administration (FDA), product label, and material safety data sheet submitted, subject article is a white to almost white antibacterial/anti-infective feed premix powder. It contains 44 g lincomycin (active ingredient) per 100 g of feed premix, and butylhydroxytoluene (BHT), butylparaben, and lactose (excipients). It is indicated for the prevention and treatment of swine proliferative enteropathy caused by *Lawsonia intracellularis* and for the prevention of necrotic enteritis in poultry. Packed in 25-kg low-density polyethylene (LDPE) bags, subject article is added to feeds or to drinking water of poultry and swine at a rate of 5 mg to 10 mg lincomycin per kilogram of body weight per day, for seven to 21 days, depending on the animal's condition.

5 | REASONS FOR CLASSIFICATION

Heading 30.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicinal preparations for use in the internal or external treatment or prevention of human or animal ailments. These preparations are obtained by mixing together two or more substances. The heading includes preparations containing a single pharmaceutical substance together with an excipient, sweetening agent, agglomerating agent, support, etc.

In view thereof, subject article is classified under AHTN 2022 subheading 3003.20.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

*MariLou P. Mendoza*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**  
Pursuant to Section 1100 of RA 10863 (CMTA)

1	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	2	<b>TCC (AR) NO.</b>
	AHTN 3003.20.00 MFN - 3% ad valorem		23-706
		3	<b>DATE ISSUED</b>
			29 September 2023

4	<b>DESCRIPTION OF GOOD</b>
	<b>“SPECTOMIX (SPECTINOMYCIN + LINCOMYCIN)”</b>
	<p>Based on the technical specifications of finished product, certificate of analysis, Certificate of Product Registration from the Food and Drug Administration (FDA), product brochure, unit dose and batch formulation, manufacturing process, material safety data sheet, and product label submitted, subject article is an antibacterial/anti-infective feed premix in the form of a white to yellowish powder. It contains 22 g spectinomycin (as sulfate tetrahydrate) and 22 g lincomycin (as lincomycin hydrochloride) per 100 g feed premix. It is indicated for the prevention and treatment of porcine proliferative enteropathy caused by <i>Lawsonia intracellularis</i> and diseases in broilers and broiler breeders caused by <i>Escherichia coli</i>, <i>Salmonella enteritidis</i>, and <i>Clostridium perfringens</i>. Packed in 25-kg low-density polyethylene (LDPE) bags, subject article is added to poultry and swine feeds at a dosage of 5 to 10 mg of the combined active ingredients, per kilogram of body weight per day, for seven to 21 days, depending on the animal's condition.</p>

5	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 30.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicinal preparations for use in the internal or external treatment or prevention of human or animal ailments. These preparations are obtained by mixing together two or more substances.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3003.20.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p><i>Digitally signed</i> </p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	<p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>







REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3003.90.00 MFN - 3% ad valorem		23-707
		<b>3</b>	<b>DATE ISSUED</b>
			29 September 2023

**4 | DESCRIPTION OF GOOD**

**“OXYVERM®”**

Based on the product specifications, certificate of analysis, Certificate of Product Registration from the Food and Drug Administration (FDA), product brochure, unit dose and batch formulation, manufacturing process, and product label submitted, subject article is an anthelmintic/antiparasitic feed premix in the form of a white to almost white powder. It contains 10 g oxbendazole (active ingredient) per 100 g feed premix powder, and calcium carbonate (excipient). Packed in 10-kg low density polyethylene (LDPE) plastic buckets, subject article is to be added to swine and poultry feeds for the treatment of gastrointestinal verminosis and prophylaxis of swine parasites such as *Oesophagostomum spp.*, *Trichuris suis*, *Ascaris suum*, *Hyostrongylus rubidus*, and *Strongyloides ransomi*; and poultry parasites such as *Ascaridia galli* and *Heterakis gallinarum*.

**5 | REASONS FOR CLASSIFICATION**

Heading 30.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicinal preparations for use in the internal or external treatment or prevention of human or animal ailments. These preparations are obtained by mixing together two or more substances. The heading includes preparations containing a single pharmaceutical substance together with an excipient, sweetening agent, agglomerating agent, support, etc.

In view thereof, subject article is classified under AHTN 2022 subheading 3003.90.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

*MariLou P. Mendoza*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

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## REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3004.20.91 MFN - 5% ad valorem		23-708
		3	DATE ISSUED
			29 September 2023

4	DESCRIPTION OF GOOD
	<p style="text-align: center;"><b>"ROVAX®"</b></p> <p>Based on the Certificate of Product Registration from the Food and Drug Administration (FDA), product specifications, product label, certificate of analysis, and other technical information submitted, subject article is an antibacterial/anti-infective feed premix in the form of a white to almost white powder containing 50 g valnemulin (active ingredient) per 100 g of feed premix, and precipitated silica and calcium carbonate (excipients). It is indicated for the treatment of infections caused by <i>Mycoplasma gallisepticum</i> and <i>Mycoplasma synoviae</i> in poultry; and <i>Mycoplasma hyopneumoniae</i>, <i>Mycoplasma hyorhinis</i>, <i>Actinobacillus pleuropneumoniae</i>, <i>Haemophilus parasuis</i>, <i>Pasturella multocida</i>, and <i>Streptococcus suis</i> in swine. Packed in 300-g sachets and 7-kg buckets, subject article is added to poultry and swine feed at 10 mg per kilogram live weight per day for five to seven consecutive days.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 30.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicaments consisting of mixed or unmixed products, provided they are, among others, in packings for retail sale for therapeutic or prophylactic use. This refers to products (for example, sodium bicarbonate and tamarind powder) which, because of their packing and, in particular, the presence of appropriate indications (statement of disease or condition for which they are to be used, method of use or application, statement of dose, etc.) are clearly intended for sale directly to users (private persons, hospitals, etc.) without repacking, for the above purposes. These indications (in any language) may be given by label, literature or otherwise.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3004.20.91, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem.</p> <p>This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: center;">FOR THE COMMISSION</p> <p style="text-align: center;"><i>Handwritten Signature</i> MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	2	<b>TCC (AR) NO.</b>
	AHTN 3824.99.99 MFN - 3% ad valorem		23-714
		3	<b>DATE ISSUED</b>
			29 September 2023

## 4 DESCRIPTION OF GOOD

## "SEPIFEED® PLUSX"

Based on the Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), test report from the Department of Science and Technology - Industrial Technology Development Institute (DOST-ITDI), product brochure, production process flowchart, safety data sheet, product label, and photograph of the product submitted, subject article is a mycotoxin adsorbing agent for animal feeds composed of a mixture of smectite and sepiolite, in the form of a grey powder. Packed in 25-kg bags, subject article is added to animal feeds at a dosage of 0.5 to 3 kg per ton of poultry and swine feeds, and at 10 to 50 g per animal per day for ruminants, for the control and treatment of mycotoxins.

## 5 REASONS FOR CLASSIFICATION

Heading 38.24 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the chemical or other preparations are either mixtures (of which emulsions and dispersions are special forms) or occasionally solutions. Aqueous solutions of the chemical products of Chapter 28 or 29 remain classified within those Chapters, but solutions of these products in solvents other than water are, apart from a few exceptions, excluded therefrom and accordingly fall to be treated as preparations of this heading. The preparations classified here may be either wholly or partly of chemical products (this is generally the case) or wholly of natural constituents.

In view thereof, subject article is classified under AHTN 2022 subheading 3824.99.99, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

MARILOU P. MENDOZA  
Chairperson

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2309.90.20 MFN - Zero		23-719
		<b>3</b>	<b>DATE ISSUED</b>
			29 September 2023

**4 | DESCRIPTION OF GOOD**

**“PROTILAC (SKIMMED MILK POWDER REPLACER)”**

Based on the certificate of analysis, product information and material safety data sheets, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), production process flowchart, and product label submitted, subject article is a milk-based feed supplement in the form of a light creamy powder. It is composed of nutrients (crude protein, crude fat, ashes, fiber, and lactose) and amino acids (lysine, methionine, methionine + cystine, tryptophane, cystine, threonine, histidine, isoleucine, arginine, glycine, alanine, valine, and leucine). Packed in 25-kg bags, subject article is mixed with other feed components at an inclusion level of 3 to 25%, as a source of protein, energy, and lactose for piglets, calves, and poultry.

**5 | REASONS FOR CLASSIFICATION**

Heading 23.09 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers sweetened forage and prepared animal feeding stuffs consisting of a mixture of several nutrients designed, among others, to achieve a suitable daily diet by supplementing the basic farm-produced feed with organic or inorganic substances (supplementary feed). This heading includes preparations for supplementing (balancing) farm-produced feed (feed supplements). Farm-produced feed is usually rather low in proteins, minerals or vitamins. The preparations devised to compensate for these deficiencies, so as to ensure a well-balanced animal diet, consist of proteins, minerals or vitamins plus additional-energy feeds (carbohydrates) which serve as a carrier for the other ingredients. Although, qualitatively, these preparations have much the same composition as those in complete feeds, they are distinguished by a relatively high content of one particular nutrient.

In view thereof, subject article is classified under AHTN 2022 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero.

This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

*Digitally signed*  
*MariLou P. Mendoza*

**MARILOU P. MENDOZA**  
Chairperson

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REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2922.49.00 MFN - 1% ad valorem ACFTA - Zero RCEP - Zero		23-721
		<b>3</b>	<b>DATE ISSUED</b>
			29 September 2023

**4 | DESCRIPTION OF GOOD****"L-VALINE - POWDER"**

Based on the product specifications, production process flowchart, Certificate of Feed Product Registration from the Bureau of Animal Industry (BAI), product label, and photograph of the product submitted, subject article is pure feed-grade L-valine (C<sub>6</sub>H<sub>11</sub>NO<sub>2</sub>), an amino acid in the form of a white crystalline powder. Packed in 25-kg bags, subject article is to be added to animal feeds at a rate of 100 to 400 g per ton of feeds as an amino acid supplement and to increase milk yield and improve the immune function of animals.

**5 | REASONS FOR CLASSIFICATION**

Note 1 (a) to Chapter 29 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that except where the context otherwise requires, the headings of this Chapter apply only to separate chemically defined organic compounds, whether or not containing impurities.

Heading 29.22 of the AHTN 2022 covers oxygen-function amino-compounds. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes amino-acids and their esters; salts thereof. These compounds contain one or more carboxylic acid functions and one or more amine functions. Anhydrides, halides, peroxides and peroxyacids of carboxylic acids are regarded as acid functions. The amino-acids classified under this heading with their esters, salts and substitution derivatives include valine (*α*-aminoisovaleric acid). Crystals.

In view thereof, the subject article is classified under AHTN 2022 subheading 2922.49.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form "RCEP" or Declaration of Origin (DO) issued by an Approved Exporter.

This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

**MARILOU P. MENDOZA**  
Chairperson

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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

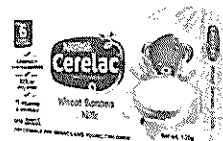
ADVANCE RULING ON TARIFF CLASSIFICATION  
Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 1901.10.99		23-728
	MFN - 5% ad valorem      ATIGA - Zero		
	AANZFTA - Zero            ACFTA - Zero	<b>3</b>	<b>DATE ISSUED</b>
	AHKFTA - Zero            AIFTA - Zero		
	AJCEPA - Zero             AKFTA - Zero		29 September 2023
	RCEP - Zero		

**4 | DESCRIPTION OF GOOD**

**“NESTLÉ® CERELAC® WHEAT BANANA & MILK (120 g and 250 g)”**

Based on the certificate of ingredients, manufacturing process flowchart, and photograph of the product submitted, subject article is an infant cereal preparation made from wheat flour, skimmed milk powder, banana puree, sugar, vegetable oils, minerals, fish oil powder, vitamins, vanillin, and probiotics (*Bifidobacterium lactis*). Packed for retail sale in cartons with a net weight of 120 grams or 250 grams, subject article is to be mixed with water and is recommended for infants and young children from six months up to two years old.



**5 | REASONS FOR CLASSIFICATION**

Heading 19.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a number of food preparations with a basis of flour, groats or meal, of starch or of malt extract, which derive their essential character from such materials whether or not these ingredients predominate by weight or volume. Other substances may be added to these main ingredients, such as milk, sugar, eggs, casein, albumin, fat, oil, flavouring, gluten, colouring, vitamins, fruit or other substances to improve their dietetic value, or cocoa, in the latter case, in any proportion less than 40 % by weight of cocoa calculated on a totally defatted basis.


Furthermore, the preparations of this heading may be liquid or in the form of powders, granules, doughs or other solid forms such as strips or discs. These preparations are often used for making beverages, gruels, as food suitable for infants or young children, dietetic foods, etc., by simply mixing with, or boiling in, milk or water, or for making cakes, puddings, custards or similar culinary preparations.

In view thereof, subject article is classified under AHTN 2022 subheading 1901.10.99 with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:

2	TCC (AR) NO.
	23-728

Free Trade Agreement	Applicable Rates of Duty (% ad valorem)	Proof of Origin
ASEAN Trade in Goods Agreement (ATIGA)	0	Certificate of Origin (CO) Form D, Electronic Certificate of Origin (e-Form D), or Origin Declaration by Approved Exporter
ASEAN-Australia-New Zealand Free Trade Area (AANZFTA)	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	0	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	0	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	0	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	0	CO Form AK
Regional Comprehensive Economic Partnership (RCEP) Agreement	0	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

This ruling shall be valid for five years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION  
*Digitally signed*  
  
**MARILOU P. MENDOZA**  
 Chairperson

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